

MOAB VALLEY FIRE PROTECTION DISTRICT
HEADQUARTERS – 45 SOUTH 100 EAST, MOAB, UTAH

MEETING AGENDA

Monday September 21, 2026
4:00 p.m.

CALL TO ORDER

APPROVAL OF MINUTES OF PREVIOUS MEETING(S):

1. August 24, 2026 Regular Meeting

CITIZENS TO BE HEARD

COMMISSION MEMBER DISCLOSURES

APPROVE BILLS AND SIGN CHECKS

CHIEFS' REPORTS

NEW BUSINESS

1. Draft 2027 Budget - *Cathy*

ONGOING BUSINESS

1. San Juan County Annexation – *Cathy*

DISCUSSION AND POTENTIAL ACTION ITEMS

1. Resolution 2026-006 – A Resolution Cancelling the 2026 MVFPD Commission Election – *Cathy*
2. Financial Audit Contract - *Cathy*
3. Equipment Procurement – Ladder Truck - *Chief Brewer*
4. Set Public Hearings for Proposed 2026 Amended and 2027 Budgets - *Cathy*

FUTURE CONSIDERATIONS – *Chair Walker*

ADJOURN

Executive session if needed
Workshop session as needed

NOTICE OF SPECIAL ACCOMMODATION DURING PUBLIC MEETINGS.

In compliance with the Americans with Disabilities Act, individuals with special needs requests wishing to attend Moab Fire Department Commission meetings are encouraged to contact the Department two (2) business days in advance of these events. Specific accommodations necessary to allow participation of disabled persons will be provided to the maximum extent possible. Requests for inclusion on an agenda and supporting documentation must be received by 5:00 PM on the Thursday prior to a regular Commission Meeting and forty-eight (48) hours prior to any Commission Meeting. Information relative to these meetings/hearings may be obtained at the Moab Valley Fire Department 45 S. 100 E. Moab Utah 84532 (435)259-5557

Posted by Cathy Bonde
09/18/2026

Moab Valley Fire Protection District Commission Meeting

45 South 100 East, Moab Utah 84532

Monday August 24, 2026 - 4:00 p.m.

A. Call to Order:

1. The meeting was called to order by Chairman Archie Walker at 4:00 p.m.
2. Commissioners Present: Commissioner Archie Walker, Commissioner Jim McGann, Commissioner Charlie Harrison
3. Staff Present: Chief TJ Brewer, Deputy Chief Chris Whetton, Administrator Cathy Bonde, Battalion Chief Brandon McGuffee, Mechanic Cody Greaves

B. General Business:

1. Commission Member Disclosures – Commissioner Walker stated he has two sons that are involved with the department. Commissioner McGann stated his wife is a Grand County commissioner
2. Approval of Minutes – Commissioner Harrison motioned to approve minutes from the July 28, 2026 meeting. Commissioner McGann seconded, and the motion passed unanimously.
3. Citizens to Be Heard – None wishing to speak.
4. Approval of Bills – Postponed until later in the meeting.

C. Chiefs' Reports:

1. Chief Brewer reported that the REMS team was deployed to the Slough Canyon Fire the day after we rostered them. They are currently the only wildland resource deployed by Moab Fire.
2. We have a meeting tomorrow with GCEMS and the Canyonlands Healthcare Special Service District to discuss the sales tax that was approved last year. Castle Valley Fire has approached the county in relation to receiving a share of the sales tax.
3. Some of our divers have asked about the status of our dive team. They have been informed there are some funds available in our specialty rescue budget to invest in the team.
4. Our garage doors are in need of some repairs and maintenance.
5. Deputy Chief Whetton reported the department has had 359 calls so far this year. We had one swift water call out today. We assisted SAR.
6. Ropes rescue training has taken place on our off-meeting weeks. We should have people certified at the operations level in the next couple of months.

7. We did mayday training at our last regular training, and we have ADO training with UFRA next month.
8. Commissioner McGann asked about calls in San Juan County since the last meeting. Deputy Chief Whetton has seen inconsistencies in how call location is being inputted into ESO. He is going back through calls for this year and correcting errors so our reporting can be accurate. Reporting training has taken place with officers.
9. Deputy Chief Whetton reported 8 calls in San Juan County since the last meeting.

D. New Business:

1. Draft 2026 Amended Budget – Cathy went over changes between the approved 2026 budget and the draft amended 2026 budget. The current draft 2026 amended budget provides revenue for our capital projects fund. As we get closer to the end of the year. A recommendation will be made on transferring funds to our capital projects fund.

Cathy also presented a wildland revenue and expenses spreadsheet through the Elk Fire. Net income from the wildland program through the Elk Fire is \$314,195.99 or 56.25% of revenue.

2. Equipment Procurement – Chief Brewer reported the department is looking at purchasing a water tender. An opportunity has presented itself to purchase a used water tender through Beeman Drilling. Asking price was \$107,000.00, and we negotiated to \$99,000.00. Our current water tender is a 10-speed which greatly limits the number of firefighters who can operate it. Cody Greaves and Lloyd Wilson have assessed the water tender we are considering, and both feel it is a worthwhile purchase for the department. Chief Brewer asked commissioners to decide whether or not to approve the purchase. Commissioner Harrison motioned to purchase the water tender from Beeman Drilling for \$99,000.00. Discussion was had on various aspects of the water tender and how it fits into our fleet. Commissioner Harrison reiterated his motion to purchase the water tender. Commissioner McGann seconded, and the motion passed unanimously.

3. Apparatus Replacement Schedule – Deputy Chief Whetton presented commissioners with a replacement apparatus schedule which included annual funding set asides into the capital projects fund in order to help meet replacement needs. Discussion was had on our current fleet and our future needs. Chief Brewer said he plans to bring a ladder truck quote and proposal to commissioners at the next meeting. Cathy added that impact fees can help cover the cost of a ladder truck.

4. Station Planning – Deputy Chief Whetton further informed commissioners on issues discovered with ESO reporting when running reports. The reporting system requires the station associated with the call be inputted. Not everyone was assessing this aspect the same way. A consistent system has been put in place, and this accurate data will help us in future decisions in relation to current and future stations as well as apparatus placement.

Chief Brewer informed commissioners a meeting took place with a company that assists with station planning. A realization from the meeting is that we have been looking at station planning too narrowly. We have also inquired with another company that provides these services, but we have not received any quotes yet. Chief Brewer stated he would like a commissioner to be part of the process.

Cathy added that because a new station was in our capital facilities plan, most likely impact fees can cover the cost of hiring a firm to help with station planning.

5. Financial Audit Contract – Cathy stated our three-year financial auditing contract with Smuin Rich and Marsing ended with our 2025 financial audit. A new three-year contract was presented. Fees have increased as is typical.

The county went out to bid this year for their financial audit, and Larson & Company, their most recent auditor, had a much higher bid than the other two companies. The county chose to go with a company that was unfamiliar to our current auditors.

Commissioner Harrison said Smuin Rich & Marsing has been doing a good job with our audit. Commissioner McGann said he would like to look at someone else. Cathy stated she did make a request of Larson & Company the last time, and they gave us a proposal for process but no numbers were attached. Cathy said she would inquire further about who the county is using.

E. Ongoing Business:

1. San Juan County Annexation – Cathy stated there have been some changes to code, and San Juan County no longer has to hold a public hearing, only Moab Fire needs to. The process of annexation initiates with San Juan County, and their resolution was presented in the commission packet.

F. Discussion and Potential Action Items:

1. Rescind Resolution 2026-004-Notice of Intent to Annex - Cathy stated commissioners need to make a motion to rescind our previous resolution 2026-004. Commissioner Harrison made a motion to rescind resolution 2026-004. Commissioner McGann seconded the motion, and it passed unanimously.

2. Resolution 2026-005 – Notice of Intent to Annex - Cathy presented the new resolution for annexation. The primary difference from the previous resolution is that an additional Whereas references the San Juan County Commission resolution. In addition, we need to set a different public hearing date, and it is recommended we hold the public hearing in San Juan County. The San Juan Clinic has made their conference room available to us.

Commissioner McGann asked what we would receive financially for the annexation. Cathy stated we would receive property tax of approximately \$58,000.00, and we would be able to collect impact fees from development within the annexed area. She added this is the area where the valley is going to grow, so new growth will also benefit us financially. Brandon McGuffee stated inspection and plan review fees will also benefit us financially.

Commissioner McGann stated that if we have to hire one employee, we are not covering the cost with income from the annexation. He felt we should ask for more from San Juan County considering what we requested of Grand County with that annexation. Chief Brewer stated San Juan County is going to continue to pay the annual MOU fee for two more years. In addition, we have less distance to travel with the San Juan County annexation. Chief Brewer said we do not intend to hire someone immediately. That would happen as the annexed area of San Juan County grows. Commissioner McGann asked who would be responsible for building a fire station in that area. Chief Brewer said that would fall to us, but San Juan has set aside property at the clinic for a fire station. Chief Brewer added that San Juan County has given us two trucks already.

Commissioners set the public hearing for Tuesday, October 13 at 6:00 p.m. at the San Juan Health Clinic.

Commissioner Walker made a motion to approve Resolution 2026-005 A Resolution of Moab Valley Fire Protection District Declaring the Intent to Annex Portions of Unincorporated Areas of San Juan County; Setting a Public Hearing on the Proposed Annexation for October 13, 2026 at 6:00 p.m. and Providing for Notice of the Annexation Hearing as Required by Utah Code. Commissioner Harrison seconded the motion, and it passed unanimously.

G. Approval of Bills:

1. Commissioner McGann stated that some bills appeared on both last month's and the current month's expense transaction list. After review, Cathy stated she had erred in including some dates from the previous month with the current month which resulted in some bills showing in both statements.

Commissioner Walker made a motion to approve the bills. Commissioner McGann seconded, and the motion passed unanimously.

H. Future Considerations:

1. No future considerations were discussed.

I. Adjourn:

1. Chairman Walker adjourned the meeting at 5:10 p.m.

Date _____

Archie Walker, Chairman

Attest: _____

Catherine Bonde, Clerk

MOAB VALLEY FIRE PROTECTION DISTRICT
Profit & Loss Budget vs. Actual
January through December 2026

		Jan - Dec 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
3018 · Operating Grants					
3018.5 · PPM Wildfire Grant	\$7,200 for Fire Danger signs. Will be added to fire prevention line item when budget is amended. \$30,000 for chipper. Will be added to Cap Equip line item when amended.	37,200.00	0.00	37,200.00	100.0%
3018.4 · CWDG Grant	Fall fuels mitigation is beginning.	113,948.73	247,525.00	-133,576.27	46.04%
3018.2 · UT Fire Dept. Assistance Grant		9,411.40	0.00	9,411.40	100.0%
3018.1 · Misc Grants	Pumpkin, PPW & WL supplies. Will be added to Cap Equip, PPE & WL Supplies line items when budget is amended.	1,000.00	3,000.00	-2,000.00	33.33%
Total 3018 · Operating Grants		161,560.13	250,525.00	-88,964.87	64.49%
3017 · Donations		200.00	0.00	200.00	100.0%
3020 · Local taxes					
3020.1 · General	Williams Grant for WL supplies	0.00	1,318,735.00	-1,318,735.00	0.0%
3020.2 · Delinquent Tax	\$104,094.20 owed to us at beginning of year. Some has been abated.	66,774.06	15,000.00	51,774.06	445.16%
3020.3 · MISC. Tax		102,356.00	85,000.00	17,356.00	120.42%
3020.4 · Sales Tax	Sales tax revenue for April, May and June	377,311.47	869,000.00	-491,688.53	43.42%
Total 3020 · Local taxes		546,441.53	2,287,735.00	-1,741,293.47	23.89%
3014 · Sales Service, Contracts					
3014.1 · Arches National Park		1,500.00	1,500.00	0.00	100.0%
3014.3 · San Juan County	Does not include revenue from EMAC	46,000.00	46,000.00	0.00	100.0%
3014.4 · State of Utah (Wildland)		706,682.08	276,000.00	430,682.08	256.04%
3014.5 · Miscellaneous		10.00	100.00	-90.00	10.0%
3014.6 · Fee Schedule Billed					
3014.62 · Other Fee Schedule Billing		0.00	2,500.00	-2,500.00	0.0%
3014.61 · Inspections		100,650.68	50,000.00	50,650.68	201.3%
Total 3014.6 · Fee Schedule Billed		100,650.68	52,500.00	48,150.68	191.72%
Total 3014 · Sales Service, Contracts		854,842.76	376,100.00	478,742.76	227.29%
3011 RENT & MISC					
3011.1 · Apt 1		0.00	2,400.00	-2,400.00	0.0%
3011.2 · Apt 2		0.00	2,400.00	-2,400.00	0.0%
3011.3 · Station 2 Lot Rent		600.00	0.00	600.00	100.0%
Total 3011 RENT & MISC		600.00	4,800.00	-4,200.00	12.5%
3060 · INTEREST		40,861.40	45,000.00	-4,138.60	90.8%
Total Income		1,604,505.82	2,964,160.00	-1,359,654.18	54.13%
Gross Profit		1,604,505.82	2,964,160.00	-1,359,654.18	54.13%
Expense					
440 · Cont. to Other Gvts.		1,018.00	1,600.00	-582.00	63.63%
410 · Bad Debt		0.00	500.00	-500.00	0.0%
411 · PAYROLL EXPENSES/SALARIES					
Total 411 · PAYROLL EXPENSES/SALARIES		927,147.79	1,246,944.17	-319,796.38	74.35%
413 · EMPLOYEE BENEFITS		376,685.28	685,000.00	-308,314.72	54.99%
414 · Nonwage Compensation / Mbr Bfts					
414.6 · Miscellaneous Member Benefits		0.00	550.00	-550.00	0.0%
414.5 · T-Shirts, Hats, Patches, Coin		3,807.50	7,000.00	-3,192.50	54.39%

MOAB VALLEY FIRE PROTECTION DISTRICT

Profit & Loss Budget vs. Actual

January through December 2026

	Jan - Dec 26	Budget	\$ Over Budget	% of Budget
414.4 · Member Pay	9,119.60	67,100.00	-57,980.40	13.59%
414.3 · Member Events & Benefits	6,536.24	40,700.00	-34,163.76	16.06%
414.2 · Uniforms	2,983.92	20,000.00	-17,016.08	14.92%
Total 414 · Nonwage Compensation / Mbr Bfts	22,447.26	135,350.00	-112,902.74	16.59%
415 · Professional & Technical Svc				
415.1 · Accounting	0.00	500.00	-500.00	0.0%
415.2 · Audit	6,400.00	6,400.00	0.00	100.0%
415.3 · Other Professional Services	7,543.15	11,000.00	-3,456.85	68.57%
Total 415 · Professional & Technical Svc	13,943.15	17,900.00	-3,956.85	77.9%
421 · Dues and Subscriptions	14,865.81	22,000.00	-7,134.19	67.57%
422 · Advertising and Public Notices	724.24	2,200.00	-1,475.76	32.92%
423 · Travel - Education & Training				
423.1 · Education	11,494.91	27,500.00	-16,005.09	41.8%
423.2 · Fire Prevention	7,384.11	6,000.00	1,384.11	123.07%
423.3 · Fire Convention	0.00	2,200.00	-2,200.00	0.0%
423.4 · Specialty Rescue	59,680.88	80,000.00	-20,319.12	74.6%
423.5 · Travel	6,569.07	22,000.00	-15,430.93	29.86%
423.6 · Wildland Travel	29,123.62	16,500.00	12,623.62	176.51%
423.7 · Wildland Reimbursement	15,405.00	0.00	15,405.00	100.0%
Total 423 · Travel - Education & Training	129,657.59	154,200.00	-24,542.41	84.08%
424 · Office Expense	28,197.02	29,700.00	-1,502.98	94.94%
425 · Equip & Trk Mant - Oper Supplies				
425.1 · Motor Fuels	37,208.22	44,000.00	-6,791.78	84.56%
425.2 · Auto & Truck Repairs & Maint	59,421.83	84,085.62	-24,663.79	70.67%
425.3 · Wildland Supplies	8,378.21	11,000.00	-2,621.79	76.17%
425.4 · PPE	44,643.42	55,000.00	-10,356.58	81.17%
Total 425 · Equip & Trk Mant - Oper Supplies	149,651.68	194,085.62	-44,433.94	77.11%
426 · Building Repair & Maintenance	18,193.53	13,200.00	4,993.53	137.83%
427 · UTILITIES	21,645.84	40,480.00	-18,834.16	53.47%
451 · INSURANCE	52,128.01	62,700.00	-10,571.99	83.14%
461 · Small Tools & Minor Equipment				
461.5 · Misc. Tools & Equipment	1,211.62	550.00	661.62	220.3%
461.4 · Radios	42,163.59	18,000.00	24,163.59	234.24%
461.3 · Equipment R&M	16,467.24	12,000.00	4,467.24	137.23%
461.2 · Shop Tools & Equipment	8,560.81	10,000.00	-1,439.19	85.61%
461.1 · Appliances & Tools for Engines	15,624.99	12,100.00	3,524.99	129.13%
461.6 · Fuels Mitigation	7,244.68	53,525.00	-46,280.32	13.54%
Total 461 · Small Tools & Minor Equipment	91,272.93	106,175.00	-14,902.07	85.97%
472 · Infrastructure (Station 1 Bldg)	25,000.00	25,000.00	0.00	100.0%
473 · Machinery and Equipment				
473.7 · BME Engine	36,107.19	36,107.18	0.01	100.0%
473.5 · CIB Pumper Engine	18,000.00	18,000.00	0.00	100.0%

Largest expenses:
edispatches \$2100
ESO \$4202.65
Lexipol \$6022.13

Primarily REMS Team

In step with increased income.

Non-MVF personnel on
incidents we bill for

Larger expenses: office furniture
and lap tops

Largest expense: 5 sets of
turnout gear

Largest expense: Sta 2
renovations

Majority paid for year

Larger expenses:
auger rental for sign
installation, lockers
and benches

New equip., Cody G took over

\$15,048 for annual inspection
service to equipment

Hose, hose packs, supplies for
multiple engines

MOAB VALLEY FIRE PROTECTION DISTRICT

Profit & Loss Budget vs. Actual

January through December 2026

	Jan - Dec 26	Budget	\$ Over Budget	% of Budget
473.6 · CIB Pumper Engine Reserve Acct	3,262.00	3,262.00	0.00	100.0%
Total 473 · Machinery and Equipment	57,369.19	57,369.18	0.01	100.0%
474 · CAPITAL EQUIPMENT				
474.1 · Capital Equipment-General	174,008.86	140,000.00	34,008.86	124.29%
474.2 · Fuels Mitigation	0.00	6,000.00	-6,000.00	0.0%
Total 474 · CAPITAL EQUIPMENT	174,008.86	146,000.00	28,008.86	119.18%
Total Expense	2,103,956.18	2,940,403.97	-836,447.79	71.55%
Net Ordinary Income	-499,450.36	23,756.03	-523,206.39	-2,102.42%
Other Income/Expense				
Other Income				
611 · . Sale of Asset	13,500.00	0.00	13,500.00	100.0%
Total Other Income	13,500.00	0.00	13,500.00	100.0%
Other Expense				
700 · Other Expenses	138.64	200.00	-61.36	69.32%
701 · Interest Expense	23,461.01	23,556.03	-95.02	99.6%
Total Other Expense	23,599.65	23,756.03	-156.38	99.34%
Net Other Income	-10,099.65	-23,756.03	13,656.38	42.51%
Net Income	-509,550.01	0.00	-509,550.01	100.0%

\$70,433.12 for UTV
\$32,000 for Chipper
\$9,700 for R&M diagnostic
tool/subscription
Grants will add \$34,337 in
available funds to this line item.

Sale of E2

\$77.60 international cc fee

MOAB VALLEY FIRE PROTECTION DISTRICT

Balance Sheet

As of September 17, 2026

	Sep 17, 26
ASSETS	
Current Assets	
Checking/Savings	
104 · MACU Checking Acct.	
104.1 · MACU Operating	84,313.40
104.2 · MACU Capital Equipment	25,000.00
104.3 · MACU Injury	17,000.00
104 · MACU Checking Acct. - Other	-6,740.14
Total 104 · MACU Checking Acct.	119,573.26
105 · MACU Savings Acct.	439.84
102 · Desert Rivers CU-MVF Donations	4,981.95
103 · Desert Rivers CU Savings	25.00
120 · PTIF	1,021,580.09
101 · Wells Fargo	
101.1 · Operating	333.86
101 · Wells Fargo - Other	-333.86
Total 101 · Wells Fargo	0.00
Total Checking/Savings	1,146,600.14
Accounts Receivable	
110 · Accounts Receivable	107,614.13
Total Accounts Receivable	107,614.13
Other Current Assets	
12000 · Undeposited Funds	115.00
Total Other Current Assets	115.00
Total Current Assets	1,254,329.27
TOTAL ASSETS	1,254,329.27
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
200 · Accounts Payable	65,775.80
Total Accounts Payable	65,775.80
Other Current Liabilities	
220 · Payroll Liabilities	
222.1 · UT Unemployment	2,954.11
221 · Federal	40.92
222 · STATE W/H	11,686.00
220 · Payroll Liabilities - Other	50.00
Total 220 · Payroll Liabilities	14,731.03
Total Other Current Liabilities	14,731.03
Total Current Liabilities	80,506.83
Total Liabilities	80,506.83
Equity	
320 · Retained Earnings	2,316,084.48
Net Income	-1,142,262.04
Total Equity	1,173,822.44
TOTAL LIABILITIES & EQUITY	1,254,329.27

MOAB VALLEY FIRE PROTECTION DISTRICT
Transaction Detail By Account
August 20 through September 17, 2026

	Date	Name	Memo	Debit	Credit	Balance
411 · PAYROLL EXPENSES/SALARIES						
Total 411 · PAYROLL EXPENSES/SALARIES				198,982.64	0.00	198,982.64
413 · EMPLOYEE BENEFITS						
Total 413 · EMPLOYEE BENEFITS				63,518.07	0.00	63,518.07
414 · Nonwage Compensation / Mbr Bfts						
414.5 · T-Shirts, Hats, Patches, Coin						
	08/24/2026	SYMBOL ARTS	100 WL & 100 regular patches + set up for WL patch	1,423.50		1,423.50
	09/14/2026	SYMBOL ARTS	100 regular patches that were back ordered	594.00		2,017.50
Total 414.5 · T-Shirts, Hats, Patches, Coin				2,017.50	0.00	2,017.50
414.3 · Member Events & Benefits						
	09/14/2026	The Burn Box	Monthly Subscription - Member awards	64.98		64.98
Total 414.3 · Member Events & Benefits				64.98	0.00	64.98
414.2 · Uniforms						
	08/31/2026	MACU VISA	Amazon - Pants R Hopkins	75.00		75.00
	08/31/2026	MACU VISA	Amazon - Pants S Burriola	150.00		225.00
	08/31/2026	MACU VISA	Amazon - Pants R Burraston	154.98		379.98
	08/31/2026	MACU VISA	Amazon - Boots for S Burriola & Y Parra	290.00		669.98
	08/31/2026	MACU VISA	Amazon - 2 pr work pants _ R Burraston	329.98		999.96
Total 414.2 · Uniforms				999.96	0.00	999.96
Total 414 · Nonwage Compensation / Mbr Bfts				3,082.44	0.00	3,082.44
415 · Professional & Technical Svc						
415.3 · Other Professional Services						
	08/25/2026	The Master's Touch, LLC	Annexation Mailing Document including intent to annex document and map - Postage for Mailing	474.19		474.19
	09/09/2026	The Master's Touch, LLC	Annexation Mailing Document including intent to annex document and map	334.96		809.15
Total 415.3 · Other Professional Services				809.15	0.00	809.15
Total 415 · Professional & Technical Svc				809.15	0.00	809.15
421 · Dues and Subscriptions						
	08/31/2026	First Arriving IO, Inc.	First Arriving Annual Fee	1,234.97		1,234.97
Total 421 · Dues and Subscriptions				1,234.97	0.00	1,234.97
422 · Advertising and Public Notices						
	08/31/2026	CMI Signs	6 Full Color Digital Print on Coroplast 4mm signs for annexation	261.84		261.84
Total 422 · Advertising and Public Notices				261.84	0.00	261.84
423 · Travel - Education & Training						
423.1 · Education						
	09/09/2026	WALKER'S TRUE VALUE	Fir, paint for training prop	250.64		250.64
	09/14/2026	WALKER'S TRUE VALUE	L0ckset, open bar holder, fir for Tower	118.35		368.99
Total 423.1 · Education				368.99	0.00	368.99
423.2 · Fire Prevention						
	08/27/2026	Modern Marketing	Coloring Book	688.18		688.18
	08/27/2026	Modern Marketing	Kids FF Hats	808.57		1,496.75
	09/01/2026	Modern Marketing	Safecharging Super Power Info Panel	422.50		1,919.25
	09/03/2026	Modern Marketing	Silcone Bracelets	647.60		2,566.85
	09/03/2026	Modern Marketing	Maltese Cross Stickers	528.50		3,095.35
	09/09/2026	Modern Marketing	Mood Pencils	940.62		4,035.97
Total 423.2 · Fire Prevention				4,035.97	0.00	4,035.97
423.4 · Specialty Rescue						
	08/20/2026	WALKER'S TRUE VALUE	Outlet/2USB, blades, tool, hardware	155.61		155.61
	08/20/2026	CANYONLANDS AUTO & MINING	REMS - Gloves	22.99		178.60
	08/31/2026	MACU VISA	Amazon - Cooler for REMS	120.90		299.50
	08/31/2026	MACU VISA	Amazon - Chairs for REMS	139.98		439.48

MOAB VALLEY FIRE PROTECTION DISTRICT
Transaction Detail By Account
August 20 through September 17, 2026

Date	Name	Memo	Debit	Credit	Balance
08/31/2026	MACU VISA	Amazon - Picnic Table for REMS	139.99		579.47
08/31/2026	MACU VISA	Amazon - LED Boat Strip Lights-REMS	69.98		649.45
08/31/2026	MACU VISA	Amazon - Wheel Chock Tie Down Kit - REMS	79.99		729.44
09/11/2026	WALKER'S TRUE VALUE	Rope & snam sprg interock REMS	62.96		792.40
Total 423.4 · Specialty Rescue			792.40	0.00	792.40
423.6 · Wildland Travel					
08/28/2026	RYAN BURRASTON	Per Diem - Horsehead Fire	120.75		120.75
08/28/2026	RICKY HOPKINS	Per Diem - Horsehead Fire	120.75		241.50
08/28/2026	CLARK MAUGHN	Per diem - Horsehead Fire	120.75		362.25
08/28/2026	BRANDON MCGUFFEE	Per Diem - Horsehead Fire	120.75		483.00
08/28/2026	BRANDON MCGUFFEE	Per Diem - Rock Canyon Fire	111.00		594.00
08/28/2026	JOSE SANTANA*	Per Diem - Rock Canyon Fire	93.00		687.00
08/28/2026	CODY THURLO	Per Diem - Rock Canyon Fire	93.00		780.00
08/28/2026	Savannah Smith	Per Diem for Rock Canyon Fire	93.00		873.00
08/31/2026	MACU VISA	Holiday Inn - WL EMAC	475.20		1,348.20
09/14/2026	MARK MARCUM	EMAC Per Diem - OR	74.00		1,422.20
09/14/2026	MARK MARCUM	EMAC Per Diem - WA	178.00		1,600.20
09/14/2026	Shea Walker	EMAC Per Diem - OR	74.00		1,674.20
09/14/2026	Shea Walker	EMAC Per Diem - WA	178.00		1,852.20
09/14/2026	Terry Tilford	EMAC Per Diem - OR	74.00		1,926.20
09/14/2026	Terry Tilford	EMAC Per Diem - WA	178.00		2,104.20
09/14/2026	TRAEDYN BREWER	EMAC Per Diem - OR	74.00		2,178.20
09/14/2026	TRAEDYN BREWER	EMAC Per Diem - WA	178.00		2,356.20
Total 423.6 · Wildland Travel			2,356.20	0.00	2,356.20
Total 423 · Travel - Education & Training			7,553.56	0.00	7,553.56
424 · Office Expense					
08/20/2026	BRANDON J MCGUFFEE		25.00		25.00
08/20/2026	CHRISTOPHER L WHETTON		50.00		75.00
08/20/2026	CLARK MAUGHAN		50.00		125.00
08/20/2026	TIMOTHY J BREWER		50.00		175.00
08/24/2026	DESERT WEST	Ledger to track extra trainings	15.79		190.79
08/31/2026	MACU VISA	Google - Monthly Fee	224.12		414.91
08/31/2026	MACU VISA	Amazon - Notebooks	12.99		427.90
08/31/2026	MACU VISA	Adobe - for R Burraston	21.86		449.76
08/31/2026	MACU VISA	Intuit-Monthly Payroll Fee	42.00		491.76
08/31/2026	MACU VISA	Amazon - Air Duster Cleaner	26.84		518.60
08/31/2026	MACU VISA	Amazon - mouse pads	7.19		525.79
08/31/2026	MACU VISA	NUSO - Monthly phone service	249.10		774.89
08/31/2026	MACU VISA	Amazon - Monthly Prime Fee	14.99		789.88
08/31/2026	AT&T Moability	FirstNet Phone Services	53.65		843.53
08/31/2026	MACU VISA	Amazon - Brother Ink Cartridges	292.99		1,136.52
09/02/2026	PACKARD WHOLESale	Cleaning Supplies	216.73		1,353.25
09/02/2026	DESERT WEST	Printer Paper & Ink	158.28		1,511.53
09/04/2026	DESERT WEST	envelopes	84.67		1,596.20
09/05/2026	BRANDON J MCGUFFEE		25.00		1,621.20
09/05/2026	CHRISTOPHER L WHETTON		50.00		1,671.20
09/05/2026	CLARK MAUGHAN		50.00		1,721.20
09/05/2026	TIMOTHY J BREWER		50.00		1,771.20
09/08/2026	Computer Wise, Inc.	Shared LogMeIn Account 1 yr	200.00		1,971.20
09/08/2026	Computer Wise, Inc.	Troubleshooting 7/16	140.00		2,111.20
09/08/2026	WALKER DRUG	Calc Battery	9.99		2,121.19

MOAB VALLEY FIRE PROTECTION DISTRICT
Transaction Detail By Account
August 20 through September 17, 2026

Date	Name	Memo	Debit	Credit	Balance
09/10/2026	WALKER DRUG	Creamer & Baking Soda	11.97		2,133.16
09/11/2026	KING SOOPERS	Food for 9/11 Event	236.86		2,370.02
09/11/2026	KING SOOPERS	Plates for 9/11 Event	13.48		2,383.50
09/16/2026	PACKARD WHOLESALE	Cleaning Supplies	48.98		2,432.48
			2,432.48	0.00	2,432.48
Total 424 · Office Expense					
425 · Equip & Trk Mant - Oper Supplies					
425.1 · Motor Fuels					
08/20/2026	Maverik		5,344.13		5,344.13
09/01/2026	Maverik		2,042.22		7,386.35
09/14/2026	Maverik		2,010.47		9,396.82
			9,396.82	0.00	9,396.82
Total 425.1 · Motor Fuels					
425.2 · Auto & Truck Repairs & Maint					
08/20/2026	Fun Center	Dash- Upper Center, RTR, Blk	57.99		57.99
08/21/2026	GRANTS:CWDG Grant-Rim to Rim Restoration	Flat Repair & Boot - Chipper	44.83		102.82
08/24/2026	FleetPride	Filters	210.73		313.55
08/25/2026	CANYONLANDS AUTO & MINING	Battery maint charger, lock pins, light WT 1	370.49		684.04
08/25/2026	WALKER'S TRUE VALUE	Grip Liner for WT1 2007	37.45		721.49
08/25/2026	WALKER'S TRUE VALUE	Brush chip for WT 1 (2007)	13.95		735.44
08/25/2026	WALKER'S TRUE VALUE	protector, hardware for new WT1	43.49		778.93
08/25/2026	McCandless Truck Center	Gauge, speedometers, covers, sensors, spicer drive shaft center supp, Dline - WT1 (2007)	3,121.78		3,900.71
08/25/2026	McCandless Truck Center	Speedometers - WT1 (2007)	56.18		3,956.89
08/25/2026	WALKER'S TRUE VALUE	Furring, rounds, plywood, screws for WT1 (2007)	60.85		4,017.74
08/25/2026	Safety-Kleen Systems, Inc.	Sovent & Recovery Fees	273.24		4,290.98
08/26/2026	WALKER'S TRUE VALUE	Gate Hinge, bar holder for WT1	25.97		4,316.95
08/26/2026	Largo Tank and Equipment Inc.	Breather weather resistant vent WT1 (2007)	72.42		4,389.37
08/26/2026	FleetPride	Comp Assy	213.99		4,603.36
08/27/2026	CANYONLANDS AUTO & MINING	Back up Alarm - WT1 (2007)	30.92		4,634.28
08/27/2026	CANYONLANDS AUTO & MINING	splsh dg, mud flap WT1 (2007)	35.04		4,669.32
08/27/2026	CANYONLANDS AUTO & MINING	Ring terminals	220.50		4,889.82
08/27/2026	CANYONLANDS AUTO & MINING	Shell rotella T6 Motor Oil for E41	392.88		5,282.70
08/31/2026	CANYONLANDS AUTO & MINING	Degreaser	11.99		5,294.69
08/31/2026	McCandless Truck Center	Gauge, speedometers, covers, sensors, spicer drive shaft center supp, Dline - WT1 (2007)	1,193.36		6,488.05
08/31/2026	CANYONLANDS AUTO & MINING	Fuel Line Hose	22.89		6,510.94
08/31/2026	McCandless Truck Center	O-ring fuel line fitting (4)	19.24		6,530.18
08/31/2026	MACU VISA	Resort Retailers Morgan UT - Delvac	30.26		6,560.44
08/31/2026	MACU VISA	Circle K - Mead WA	6.99		6,567.43
08/31/2026	MACU VISA	Walmart - Spokane	27.21		6,594.64
08/31/2026	MACU VISA	Maverik - Salina Ut	10.57		6,605.21
08/31/2026	MACU VISA	Maverik - Salina Ut	117.60		6,722.81
08/31/2026	MACU VISA	Fast Stop - Meadow Ut	61.35		6,784.16
08/31/2026	MACU VISA	Fast Stop - Meadow Ut	81.07		6,865.23
08/31/2026	MACU VISA	Loves - Ontario Or	27.99		6,893.22
09/01/2026	McCandless Truck Center	2 Spicer Drive Shaft Center Supp	91.28		6,984.50
09/01/2026	WALKER'S TRUE VALUE	fack chain, CMP Sleeve	7.33		6,991.83
09/01/2026	CANYONLANDS AUTO & MINING	Battery - E261	148.93		7,140.76
09/02/2026	McCandless Truck Center	Clear Dielsel Fuel & Tank Cle	58.83		7,199.59
09/02/2026	FleetPride	Filter - WT1 (2007)	36.75		7,236.34
09/02/2026	McCandless Truck Center	Fitting, Fuel Line, Outlet 90	86.30		7,322.64
09/02/2026	CANYONLANDS AUTO & MINING	Serpentine Belts	135.66		7,458.30
09/03/2026	CANYONLANDS AUTO & MINING	u-joint - WT1 (2007)	66.08		7,524.38
09/04/2026	CANYONLANDS AUTO & MINING	v-ribbed belt	129.32		7,653.70

MOAB VALLEY FIRE PROTECTION DISTRICT
Transaction Detail By Account
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Date	Name	Memo	Debit	Credit	Balance
09/15/2026	McCandless Truck Center	Spicer Drive Shaft		93.93	7,559.77
09/16/2026	Jeff's Grand Tire Pros	Tires for 2026 RAM 2500	1,242.50		8,802.27
09/16/2026	CANYONLANDS AUTO & MINING	Lamp for Rescue 1	51.65		8,853.92
09/17/2026	Siddons-Martin Emergency Group	Gauge	570.49		9,424.41
09/17/2026	Inland Kenworth (US) Inc.	Control Cab HVAC, Cap-hub-FR knotch E1	461.14		9,885.55
09/17/2026	CANYONLANDS AUTO & MINING	Radiator Cap E1	8.46		9,894.01
Total 425.2 · Auto & Truck Repairs & Maint			9,987.94	93.93	9,894.01
425.3 · Wildland Supplies					
09/01/2026	Logan Brewer	Reimbursement - Dishes, supplies for REMS trailer	58.62		58.62
09/01/2026	Logan Brewer	Reimbursement - Gas Cans, V-Shape Hang-alls, 500 Lumen compact pop-ups for F	188.82		247.44
Total 425.3 · Wildland Supplies			247.44	0.00	247.44
425.4 · PPE					
08/31/2026	MACU VISA	Supply Cache - Nomex Pants	4,569.48		4,569.48
Total 425.4 · PPE			4,569.48	0.00	4,569.48
Total 425 · Equip & Trk Mant - Oper Supplies			24,201.68	93.93	24,107.75
426 · Building Repair & Maintenance					
08/25/2026	Standard Plumbing Supply CO.	sealant, connectors, valves - Station 2	89.10		89.10
08/26/2026	WALKER'S TRUE VALUE	Ext Cord, blank cover flat, sealant - Sta 2	55.76		144.86
09/01/2026	Standard Plumbing Supply CO.	Kitch J Bend - Sta 2	23.99		168.85
09/03/2026	Standard Plumbing Supply CO.	Trade out Kitch J Bend for diff size		7.00	161.85
09/08/2026	Standard Plumbing Supply CO.	Plumbing Repairs - Station 2	315.70		477.55
09/14/2026	Arch Walker Enterprises, LLC	Serviced 15 garage doors	750.00		1,227.55
09/14/2026	Arch Walker Enterprises, LLC	Installed new 12ft garage door opener - THOMPSON	1,761.94		2,989.49
09/14/2026	Arch Walker Enterprises, LLC	Mileage	150.00		3,139.49
09/15/2026	WALKER'S TRUE VALUE	WD Stake	39.80		3,179.29
09/15/2026	WALKER'S TRUE VALUE	Sprayer backpack	109.99		3,289.28
Total 426 · Building Repair & Maintenance			3,296.28	7.00	3,289.28
427 · UTILITIES					
08/24/2026	Blackburn Propane Inc.	Yearly 500 Gallon Tank Rental	200.00		200.00
08/24/2026	Blackburn Propane Inc.	Installation of tank	436.32		636.32
08/31/2026	Enbridge Gas	2850 Murphy Lane	8.19		644.51
08/31/2026	ROCKY MOUNTAIN POWER	2850 Murphy Lane	167.50		812.01
08/31/2026	ROCKY MOUNTAIN POWER	2850 Murphy Lane	13.78		825.79
08/31/2026	ROCKY MOUNTAIN POWER	4012 Beeman Rd	20.35		846.14
08/31/2026	ROCKY MOUNTAIN POWER	45 S 100 E	898.31		1,744.45
08/31/2026	ROCKY MOUNTAIN POWER	101 Firehouse Ln Thompson	63.16		1,807.61
08/31/2026	ROCKY MOUNTAIN POWER	3271 Spanish Trail Rd (RV Hook Up at Sta 2)	12.24		1,819.85
08/31/2026	Enbridge Gas	45 S 100 E	22.50		1,842.35
09/01/2026	SOLID WASTE SSD #1	51 S 100 Weekly Service	74.00		1,916.35
09/01/2026	SOLID WASTE SSD #1	Weekly Service Sta 2	32.00		1,948.35
09/03/2026	VERIZON	Duty Officer Ipad 435-210-0797	40.01		1,988.36
09/03/2026	CITY OF MOAB	51 S 100 E	351.72		2,340.08
09/03/2026	CITY OF MOAB	79 S 100 E	143.57		2,483.65
09/14/2026	EMERY TELCOM	Phone & Internet & Lease of Routers (3 yrs)	193.30		2,676.95
09/14/2026	Grand Water and Sewer Service Agency	2850 Murphy Lane	84.53		2,761.48
Total 427 · UTILITIES			2,761.48	0.00	2,761.48
451 · INSURANCE					
09/03/2026	Utah Local Governments Trust	Workers Comp	2,073.24		2,073.24
09/03/2026	Utah Local Governments Trust	Insurance Premium 2007 International Water Truck WT1	886.58		2,959.82
Total 451 · INSURANCE			2,959.82	0.00	2,959.82

MOAB VALLEY FIRE PROTECTION DISTRICT
Transaction Detail By Account
August 20 through September 17, 2026

	Date	Name	Memo	Debit	Credit	Balance
461 · Small Tools & Minor Equipment						
461.4 · Radios						
	08/26/2026	49er Communications	Radio Grab & Go Pack, accessories, programmable mic	27,755.65		27,755.65
	08/31/2026	MACU VISA	Amazon - Panasonic Toughbook for Radio Programming	816.95		28,572.60
	08/31/2026	MACU VISA	Starlink - Monthly Fee	175.00		28,747.60
	08/31/2026	MACU VISA	Weatheproof Hard Case	99.99		28,847.59
	09/15/2026	FireHoseDirect	MR-70X for Harris radios	430.00		29,277.59
Total 461.4 · Radios				29,277.59	0.00	29,277.59
461.2 · Shop Tools & Equipment						
	08/27/2026	CANYONLANDS AUTO & MINING	Tape, Butane Fuel, tank	43.96		43.96
	08/27/2026	WALKER'S TRUE VALUE	White spray paint	49.95		93.91
	08/28/2026	CANYONLANDS AUTO & MINING	Veh Chrg, Outl	63.70		157.61
	08/31/2026	MACU VISA	Amazon - Qtips, alcohol pads, mini elec screwdriver set	69.34		226.95
	09/01/2026	CANYONLANDS AUTO & MINING	Clips, Impact wrench	64.09		291.04
	09/03/2026	CANYONLANDS AUTO & MINING	Vehicle Ramps	101.99		393.03
	09/09/2026	WALKER'S TRUE VALUE	Masking Tape	6.99		400.02
	09/10/2026	WALKER'S TRUE VALUE	Gorilla Glue	8.99		409.01
	09/11/2026	WALKER'S TRUE VALUE	Ceramic magnet	11.38		420.39
	09/16/2026	CANYONLANDS AUTO & MINING	Light	79.98		500.37
Total 461.2 · Shop Tools & Equipment				500.37	0.00	500.37
461.1 · Appliances & Tools for Engines						
	08/25/2026	FireHoseDirect	Plugs, Caps, Connectors for New WT1 (2007)	1,295.07		1,295.07
	08/26/2026	Access Truck Parts	Double Jacketed Mill Hose 2.5"x25'	174.23		1,469.30
	08/26/2026	FireHoseDirect	Alum 2 1/2 F to 2 1/2 M for Tender 1	75.29		1,544.59
	08/26/2026	DESERT WEST	Binders for engines	84.31		1,628.90
	08/28/2026	FireHoseDirect	Camlocks, gaskets for WT1 (2007)	109.47		1,738.37
	08/28/2026	DESERT WEST	Binders for engines	27.54		1,765.91
	08/30/2026	WALKER DRUG	Roughneck Tote	27.99		1,793.90
	08/31/2026	MACU VISA	Amazon - Electric Refrigerator Cooler	149.99		1,943.89
	08/31/2026	MACU VISA	Amazon - Yeti Cooler Plugs	16.96		1,960.85
	09/01/2026	WALKER'S TRUE VALUE	Tote - 4 gal.	11.99		1,972.84
	09/01/2026	CANYONLANDS AUTO & MINING	GW Professional Tool for WT1 (2007)	179.99		2,152.83
Total 461.1 · Appliances & Tools for Engines				2,152.83	0.00	2,152.83
461.6 · Fuels Mitigation						
	08/31/2026	GRANTS:CWDG Grant-Rim to Rim Restoration	Supply Cache - Nomex Shirts for Fuels Crew	1,499.90		1,499.90
	08/31/2026	GRANTS:CWDG Grant-Rim to Rim Restoration	Amazon - 1 pr Fuels Boots - new crew member	194.00		1,693.90
	08/31/2026	MACU VISA	Amazon - 12 Long Sleeved Shirts - Fuels Crew	470.87		2,164.77
	08/31/2026	GRANTS:CWDG Grant-Rim to Rim Restoration	Amazon - 1 pr Fuels Pants	127.98		2,292.75
	08/31/2026	GRANTS:CWDG Grant-Rim to Rim Restoration	Amazon - 5 pr Fuels Pants	519.94		2,812.69
	08/31/2026	GRANTS:CWDG Grant-Rim to Rim Restoration	Amazon - 1 pr Fuels Pants	86.75		2,899.44
	08/31/2026	GRANTS:CWDG Grant-Rim to Rim Restoration	Amazon - 2 pr Fuels Pants	172.77		3,072.21
	09/15/2026	GRANTS:CWDG Grant-Rim to Rim Restoration	Key made for Chipper	7.47		3,079.68
	09/15/2026	GRANTS:CWDG Grant-Rim to Rim Restoration	First Aid supplies for Fuels Crew	38.54		3,118.22
Total 461.6 · Fuels Mitigation				3,118.22	0.00	3,118.22
Total 461 · Small Tools & Minor Equipment				35,049.01	0.00	35,049.01
472 · Infrastructure (Station 1 Bldg)						
	08/28/2026	GRAND COUNTY	loan payment-Station 1	25,000.00		25,000.00
Total 472 · Infrastructure (Station 1 Bldg)				25,000.00	0.00	25,000.00
474 · CAPITAL EQUIPMENT						
474.1 · Capital Equipment-General						

MOAB VALLEY FIRE PROTECTION DISTRICT
Transaction Detail By Account
August 20 through September 17, 2026

			Date	Name	Memo	Debit	Credit	Balance
			08/24/2026	Beeman Equipment Sales	2007 International 7600 Water Tender VIN 3449	99,000.00		99,000.00
Total 474.1 · Capital Equipment-General						99,000.00	0.00	99,000.00
Total 474 · CAPITAL EQUIPMENT						99,000.00	0.00	99,000.00
TOTAL						470,143.42	100.93	470,042.49

Moab Valley Fire Protection District
2026 Capital Projects Budget Profit & Loss

Income	
Balance Forward	792,696.00
Total Income	<u>792,696.00</u>
Expense	
Rescue Body	27,475.08
Eco Caf 30 Gal Skid Unit-Rescue Truck	9,139.05
Ford F-550 Rescue Truck	83,076.00
Total Expense	<u>119,690.13</u>
Net Income	<u><u>673,005.87</u></u>

WORKING DRAFT BUDGET**Ordinary Income/Expense****Income****3018 · Operating Grants**

3018.4 · CWDG Grant	371,719.47	247,525.00	113,948.73
3018.5 · PPM Wildfire Grant		0.00	37,200.00
3018.2 · UT Fire Dept. Assistance Grant		0.00	9,411.40
3018.1 · Misc Grants	3,000.00	3,000.00	1,000.00

Total 3018 · Operating Grants 374,719.47 250,525.00 161,560.13

3017 · Donations 0.00 200.00

3020 · Local taxes

3020.1 · General	1,509,551.00	1,318,735.00	0.00
3020.2 · Delinquent Tax	15,000.00	15,000.00	66,774.06
3020.3 · MISC. Tax	134,000.00	85,000.00	102,356.00
3020.4 · Sales Tax	1,300,000.00	869,000.00	377,311.47

Total 3020 · Local taxes 2,958,551.00 2,287,735.00 546,441.53

3014 · Sales Service, Contracts

3014.1 · Arches National Park	1,500.00	1,500.00	1,500.00
3014.3 · San Juan County	46,000.00	46,000.00	46,000.00
3014.4 · State of Utah (Wildland)	430,000.00	276,000.00	650,025.43
3014.5 · Miscellaneous	100.00	100.00	10.00

3014.6 · Fee Schedule Billed			
3014.62 · Other Fee Schedule Billing	2,500.00	2,500.00	0.00
3014.61 · Inspections	50,000.00	50,000.00	100,650.68

Total 3014.6 · Fee Schedule Billed 52,500.00 52,500.00 100,650.68

Total 3014 · Sales Service, Contracts 530,100.00 376,100.00 798,186.11

3011 RENT & MISC

3011.1 · Apt 1	0.00	2,400.00	0.00
3011.2 · Apt 2	0.00	2,400.00	0.00
3011.3 · Space Rent	0.00	0.00	600.00
3011.4 · Thompson Station Rent	1,500.00		

Total 3011 RENT & MISC 1,500.00 4,800.00 600.00

3060 · INTEREST 50,000.00 45,000.00 40,861.40

611 · Sale of Asset 0.00 0.00 13,500.00

Total Income 3,914,870.47 2,964,160.00 1,561,349.17

Gross Profit 3,914,870.47 2,964,160.00 1,561,349.17

Expense

440 · Cont. to Other Gvts. 1,300.00 1,600.00 1,018.00

410 · Bad Debt 500.00 500.00 0.00

411 · PAYROLL EXPENSES/SALARIES

Total 411 · PAYROLL EXPENSES/SALARIES 1,516,023.97 1,246,944.17 928,439.79

413 · EMPLOYEE BENEFITS 700,000.00 685,000.00 376,799.63

414 · Nonwage Compensation / Mbr Bfts

414.6 · Miscellaneous Member Benefits	550.00	550.00	0.00
414.5 · T-Shirts, Hats, Patches, Coin	7,000.00	7,000.00	3,807.50
414.4 · Member Pay	75,000.00	67,100.00	9,119.60
414.3 · Member Events & Benefits	42,735.00	40,700.00	6,536.24

414.2 · Uniforms 20,000.00 20,000.00 2,983.92

414.7 · Firefighter Wellness 40,000.00

Total 414 · Nonwage Compensation / Mbr Bfts 185,285.00 135,350.00 22,447.26

415 · Professional & Technical Svc

415.1 · Accounting 0.00 500.00 0.00

415.2 · Audit 7,800.00 6,400.00 6,400.00

415.3 · Other Professional Services 11,000.00 11,000.00 7,543.15

415.4 · IT Services 30,000.00

Total 415 · Professional & Technical Svc 48,800.00 17,900.00 13,943.15

LADDER TRUCK DOWN PAYMENT IN 2026**LADDER TRUCK PAYMENT AFTER ENGINEERING - 2027****STATION STUDY****BFX PAID IN FULL FROM CAPITAL****IMPACT FEES COULD BE USED FOR ALL OF THE ABOVE****Dispatch Fees?**

Certified Rate + San Juan Annexation

Based on 2025 actual

5 reg. rolls, 2 tenders, 3 dispatch (REMS?)

Doesn't include EMAC or Black Canyon

421 · Dues and Subscriptions	25,000.00	22,000.00	14,865.81	First Arriving?	
422 · Advertising and Public Notices	3,000.00	2,200.00	724.24		
423 · Travel - Education & Training					
423.1 · Education	27,500.00	27,500.00	11,494.91	8K force entry prop	
423.2 · Fire Prevention	6,500.00	6,000.00	7,384.11		
423.3 · Fire Convention	2,500.00	2,200.00	0.00		
423.4 · Specialty Rescue	80,000.00	80,000.00	59,680.88		
423.5 · Travel	20,000.00	22,000.00	6,569.07		
423.6 · Wildland Travel	17,200.00	16,500.00	29,123.62		
423.7 · Wildland Reimbursement			15,405.00		
Total 423 · Travel - Education & Training	153,700.00	154,200.00	129,657.59		
424 · Office Expense	33,600.00	29,700.00	28,197.02		
425 · Equip & Trk Mant - Oper Supplies					
425.1 · Motor Fuels	48,000.00	44,000.00	37,208.22		
425.2 · Auto & Truck Repairs & Maint	90,000.00	84,085.62	59,421.83		
425.3 · Wildland Supplies	11,550.00	11,000.00	8,378.21		
425.4 · PPE	70,000.00	55,000.00	44,643.42	10K for WL, 23500 for 5 sets TO, 27500 for 5 MSA packs, 2200 for orange helmets second set TO?, Gear washer?	
Total 425 · Equip & Trk Mant - Oper Supplies	219,550.00	194,085.62	149,651.68		
426 · Building Repair & Maintenance	25,000.00	13,200.00	18,193.53		
427 · UTILITIES	42,000.00	40,480.00	21,645.84		
451 · INSURANCE	72,000.00	62,700.00	52,128.01		
461 · Small Tools & Minor Equipment					
461.5 · Misc. Tools & Equipment	5,000.00	550.00	1,211.62		
461.4 · Radios	45,000.00	18,000.00	42,163.59	15K for new type 6 + 9K for BKR handheld +4400 for starlink (1 more) +3400 for headsets	Any need for pagers? Bought 6 in 2026
461.3 · Equipment R&M	21,000.00	12,000.00	16,467.24		
461.2 · Shop Tools & Equipment	10,500.00	10,000.00	8,560.81		
461.1 · Appliances & Tools for Engines	40,000.00	12,100.00	15,624.99	3700 for Old Tender 1, 25K for type 6	
461.6 · Fuels Mitigation	81,117.78	53,525.00	7,244.68	Hose? Nozzles?	
Total 461 · Small Tools & Minor Equipment	202,617.78	106,175.00	91,272.93		
472 · Infrastructure (Station 1 Bldg)	25,000.00	25,000.00	25,000.00		
473 · Machinery and Equipment					
473.7 · BME Engine	37,883.65	36,107.18	36,107.19		
473.5 · CIB Pumper Engine	18,000.00	18,000.00	18,000.00		
473.6 · CIB Pumper Engine Reserve Acct	3,262.00	3,262.00	3,262.00		
Total 473 · Machinery and Equipment	59,145.65	57,369.18	57,369.19		
474 · CAPITAL EQUIPMENT					
474.1 · Capital Equipment-General	150,000.00	140,000.00	176,008.86	50K Brandon Truck	
474.2 · Fuels Mitigation		6,000.00	0.00		
Total 474 · CAPITAL EQUIPMENT	150,000.00	146,000.00	176,008.86		
Total Expense	3,462,522.40	2,940,403.97	2,107,362.53		
Net Ordinary Income	452,348.07	23,756.03	-546,013.36		
Other Income/Expense					
Other Expense					
700 · Other Expenses	250.00	200.00	138.64		
701 · Interest Expense	21,594.56	23,556.03	23,461.01	1110.00 - Pumper	
Transfer to Capital Projects Budget	200,000.00			20484.56 - BME	
Transfer to Fund Balance					
Total Other Expense	221,844.56	23,756.03	23,599.65		
Net Other Income	-221,844.56	-23,756.03	-23,599.65		
Net Income	230,503.51	0.00	-569,613.01		

MOAB VALLEY FIRE PROTECTION DISTRICT

RESOLUTION 2026-006

WHEREAS, there is one open at-large Moab Valley Fire Protection District commissioner position available; and

WHEREAS, the number of candidates for the at-large commissioner position, including any eligible write-in candidates, does not exceed the number of open at-large commissioner positions for which the candidate has filed; and

WHEREAS, there are no other local district ballot propositions.

NOW THEREFORE, BE IT RESOLVED pursuant to Utah Code 17B-1-360(g) in compliance with Section 20A-1-206 the board of commissioners of the Moab Valley Fire Protection District hereby cancels the regular election of November 3, 2026 and declares the following candidate elected to the following terms of office by formal resolution.

<u>NAME</u>	<u>POSITION</u>	<u>TERM END DATE</u>
Charlie Harrison	Commissioner	December 31, 2030

Approved by the Moab Valley Fire Protection District Board of Commissioners this 21st day of September 2026.

THIS RESOLUTION WAS ADOPTED BY THE FOLLOWING VOTE:

	YES	NO
Chairman Walker	—	—
Commissioner McGann	—	—
Commissioner Harrison	—	—

Archie Walker, Chair

Attest: _____
Catherine Bonde, District Clerk

SMUIN, RICH & MARSING

CERTIFIED PUBLIC ACCOUNTANTS

294 East 100 South

Price, Utah 84501

Phone (435) 637-1203 • Fax (435) 637-8708

August 17, 2026

Moab Valley Fire Protection District
45 South 100 East
Moab, Utah 84532

Ladies/Gentlemen:

We respectfully submit the attached contract for the audit of the financial statements of Moab Valley Fire Protection District for the years ending December 31, 2026, 2027 & 2028.

Contact Information

Firm name: Smuin, Rich & Marsing
294 East 100 South
P O Box 820
Price, Utah 84501
(435) 637-1203

Contact Person: Douglas Rasmussen, CPA

A. PROFILE OF INDEPENDENT AUDITOR

The name of our firm is Smuin, Rich & Marsing, Certified Public Accountants. We have an office in Price, Utah and are considered a local accounting firm, although we have performed many nonprofit/government audits in many parts of the State of Utah. The make-up of our firm consists of four certified public accountants, seven additional accountants, along with clerical and secretarial staff. The firm has three partners, two managers and seven senior accountants and two clerical employees. We provide a full range of services including auditing, tax preparation and consulting, write-up accounting services, payroll tax report preparation and computer consulting. Our auditing clients are almost exclusively nonprofit and governmental entities. Many of these clients have required single audits. We can provide the expertise necessary to audit computerized systems. Our firm is properly licensed as Certified Public Accountants in the state of Utah. We meet the independence requirements of the American Institute of Certified Public Accountants and the Government Auditing Standards, 2018 Revision, published by the U.S. General Accounting Office. We also meet the continuing education and external quality control review requirements contained in the Government Auditing Standards, 2018 Revision, published by the U.S. General Accounting Office. We have enclosed a copy of our most recent external quality control review report.

All auditing services are performed from our Price office.



B. PROPOSER'S QUALIFICATIONS

Following, we have indicated the members of our firm and their qualifications that could be involved in performing the audit. With the availability of the members of our firm listed below, we feel we can meet any applicable deadlines.

Douglas Rasmussen, Certified Public Accountant and Partner. Doug is a graduate from the University of Utah with a major in accounting. Doug has 40 years of experience in public accounting with primarily all of it in non-profit and governmental auditing. Doug has also been heavily involved in training on the subject of auditing which included government auditing standards and compliance auditing covering single audits and compliance auditing of Utah State legal requirements.

Greg Marsing, CPA. Greg is a graduate of Utah State University with a major in accounting. He has 42 years of experience working in public accounting. Since graduation, Greg has been involved primarily in non-profit and governmental auditing. He has attended many seminars and training courses centered on auditing. Greg has finished the required AICPA training courses and received a Certificate of Education Achievement from the American Institute of Certified Public Accountants in the area of governmental auditing and accounting.

SuTanna Youd, Senior Accountant. SuTanna holds an associate degree in business and a bachelor degree in accounting. She is also a certified paralegal in the State of Utah. SuTanna has been in the accounting field for 29 years, 7 of those years owning her own business. SuTanna was hired in February 2009 by our firm in the accounting department, but was subsequently moved to strictly auditing, working primarily on governmental and non-profit clients.

Tracy L Ludington, Certified Public Accountant. Upon graduating from the BYU Accounting Program in May 2001, Tracy began her career working for Deloitte Tax in Portland, Oregon. During her six plus years at Deloitte, Tracy gained experience in many different areas of tax practice eventually coming to focus on Partnership taxes and low income housing credits. Tracy left Deloitte in October 2007. In the years she has been here, she worked in a variety of areas including many areas of tax compliance, accounting write-up and substantial governmental auditing.

Shaun Johnson, Junior Partner. Shaun is a graduate from Southern Utah University where he graduated with his bachelors and later graduated from Western Governors with his masters in accounting. Shaun was hired in March 2017 to work extensively in auditing. He has attended government auditing and compliance seminars covering a wide variety of requirements.

Ryan Rasmussen, Junior Partner. Ryan is a graduate from Southern Utah University with a Masters Degree in accounting. Ryan was hired in May 2017, upon graduation. He was hired to work primarily in the auditing area for governmental and non-profit clients. He has attended government auditing and compliance seminars, offering a variety of compliance and auditing subjects.

Gavin Jolley, Staff accountant. Gavin is a graduate of Southern Utah University with a bachelor's degree in accounting and a Master's in accounting from Western Governors. His career focuses on governmental auditing and consulting. With a comprehensive understanding of governmental auditing standards (GASB, GAGAS), compliance requirements, and financial reporting, Gavin provides expert support to public sector entities.

B. PROPOSER'S QUALIFICATIONS (Continued)

Each firm member has attended the UACPA Annual Government update along with other individual governmental courses. They also have taken the following governmental courses:

Essentials of Accounting for Governmental and Nonprofit Organizations
Government Auditing Standards and Practices
Single Audit Concepts
Government Auditing Standards – PPC
Fraud Prevention & Detection
The Yellow Book Interpreted
OMB Circular A-133

Most of the above members of our firm have extensive governmental auditing experience with the following clients. We have provided auditing services on a continuing basis for the following local governmental entities:

1. Two mental health districts
2. Fourteen cities and towns
3. Two school districts
4. Five nonprofit organizations – health and welfare
5. Three health districts
6. Twenty-five special service districts

From review of the above clients, our audit experience is almost exclusively nonprofit/governmental. The members of our firm have extensive training and audit experience with nonprofit/governmental auditing. Our firm has also completed Single Audits for many of these clients.

Our last peer review was performed in November 2024. We have enclosed a copy of our latest peer review report.

C. PROPOSER'S APPROACH TO THE EXAMINATION

Although a team of auditors, which will range from 2 to 3 auditors, will perform much of the auditing work for the District, individual partners will perform work for the District in preparation for the fieldwork. Below we have listed a summary outline of our audit work plan:

1. Obtain a continuance of the client relationship and the specific audits or other engagements, such as, agreed upon procedures and audit engagement along with engagement letters for the work to be performed.
2. Evaluate compliance with ethical requirements, including independence.
3. Establish a preliminary audit strategy.
4. Determine the nature, timing, and extent of risk assessment procedures and perform the procedures.
5. Determine the materiality level for the financial statements as a whole which consists of preliminary planning of materiality. Also, determine materiality for particular items of lesser amounts.
6. Hold a discussion among the engagement team.

C. PROPOSER'S APPROACH TO THE EXAMINATION (Continued)

7. Identify fraud risk factors, areas where special audit consideration may be necessary, and other areas where there may be higher risks of material misstatement. After identifying areas with significant risk factor, make planned audit responses.
8. Assess audit risk at the overall financial statement level. This is generally by opinion unit.
9. Complete the overall audit strategy, including overall responses at the financial statement level.
10. Determine performance materiality.
11. Assess audit risk in relation to relevant assertions for transaction classes, account balances, and disclosures.
12. Develop a detailed audit plan for the nature, timing, and extent of further audit procedures.
13. Perform auditing procedures to gain necessary evidential matter to support auditing objectives and provide a basis for the auditors' report.
14. Supervise work throughout the audit.
15. Resolve any disputes over accounting practices.
16. Complete review of workpapers.
17. Review financial statements to assure compliance with standards.
18. Review for contingencies and obtain legal representation letters.
19. Obtain management representation letter.
20. Review findings with client.
21. Submit audit report to client, State Auditor and other federal and state regulatory agencies.

We will not be using outside specialists in the completion of the audit.

If additional work is requested for non-audit services necessary to present financial statements in compliance with GAAP, we will discuss the additional billing rates and fees for these services.

D. TIME REQUIREMENT

If selected, we would contact personnel responsible to oversee the financial statement preparation process to schedule an entrance conference and the timing to perform field work. We would then schedule a date that would be mutually agreed upon, with anticipation of a complete submission of the audit report by June 30. After the completion of the fieldwork, we would talk with District personnel to report preliminary findings and to discuss any management concerns. The proposed audit adjustments will be provided to the District and also review any disputes to be resolved. Before leaving after the completion of the audit field, we will agree upon any adjustments to financial statements. When the adjustments are posted, we will once again review the final balances in the financial statements to make sure they match our audited balances in our workpapers. All adjustments will be provided by June 30th of each year.

E. NOT-TO EXCEED-FEE

Our fees for auditing services will be **\$7,800** for December 31, 2026; **\$8,200** for December 31, 2027 & **\$8,600** for December 31, 2028. We will also charge our normal hourly rates for employees or partners who assist the District with non-audit services. Our invoices for the fees will be rendered each month as work progresses and are payable on presentation. The above fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional cost.

Our hourly fee schedule is as follows:

Partner	\$ 145
Manager	115
Professional Staff	105
Clerical	80

F. NON-DISCRIMINATION CLAUSE

Our firm does not discriminate against any individual because of race, religion, sex, color, age, handicap or national origin, and that these factors are not taken into consideration for employment, selection of training, promotion, transfer, recruitment, rate of pay, or other forms of compensation, demotion or separation.

G. CONFLICT OF INTEREST & COLLUSION DISCLOSURE

Our firm nor any of its officers, partners, owners, agents, representatives, employees or parties of interest has in any way colluded, conspired, or agreed directly or indirectly with any other party, firm or person to submit a collusive proposal. Furthermore, our firm nor any of its officers, partners, owners, agents, representative employees or parties of interest has in any way colluded, conspired, or agreed directly or indirectly with any Moab Valley Fire Protection District employee or Moab Valley Fire Protection District's Board Chairman to submit a collusive proposal.

We appreciate the opportunity to be of service to Moab Valley Fire Protection District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

SMUIN, RICH & MARSING

Douglas Rasmussen, CPA

RESPONSE:

This letter correctly sets forth the understanding of Moab Valley Fire Protection District.

By: _____

Title: _____